

**FISCAL YEAR 2019**

**MARK UP**

**DEPARTMENT OF REVENUE**

**HOUSE BILL 2004**

**99<sup>th</sup> General Assembly  
Second Regular Session**

*Prepared by Senate Appropriations Committee Staff*

**MV/DL SYSTEM**  
SECTION 4.005

Budget Book page 17

The Department of Revenue has been researching and evaluating the various options for moving forward with a new Motor Vehicle and Driver Licensing System. This would allow them to move forward with staff to pursue the project.

**Legal Base:** Missouri Revised Statue Chapters 302 and 303  
**Funding Source:** General Revenue  
**FY2018 Withholding:** None

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No Changes

**GOVERNOR:**

Core Reduction: (\$25,000) GR EE To Professional Services

**HOUSE:**

No Changes

**SENATE:**

	FY 2017 BUDGET		FY 2017 ACTUAL		FY 2018 BUDGET		FY 2019 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HOUSE BILL SECTION 04.005													
HWY COLL MV/DL SYSTEM - 86104C													
CORE													
PERSONAL SERVICES	178,500	3.00	100,510	1.90	178,500	3.00	178,500	3.00	178,500	3.00	178,500	3.00	
GENERAL REVENUE	178,500	3.00	100,510	1.90	178,500	3.00	178,500	3.00	178,500	3.00	178,500	3.00	
EXPENSE & EQUIPMENT	25,000	0.00	4,116	0.00	25,000	0.00	25,000	0.00	0	0.00	0	0.00	
GENERAL REVENUE	25,000	0.00	4,116	0.00	25,000	0.00	25,000	0.00	0	0.00	0	0.00	
PROGRAM-SPECIFIC	3,000,000	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	
OTHER FUNDS	3,000,000	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	
TOTAL	\$3,203,500	3.00	\$104,626	1.90	\$203,500	3.00	\$203,500	3.00	\$178,500	3.00	\$178,500	3.00	

Pay Plan - 0000012													
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	650	0.00	2,100	0.00	
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	0	0.00	650	0.00	2,100	0.00	
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$650	0.00	\$2,100	0.00	
Governor recommends \$650 for employees making \$50,000 or less. House recommends \$700 for employees making \$70,000 or less and 1% increase for employees making over \$70,000.													

TOTAL - HWY COLL MV/DL SYSTEM	\$3,203,500	3.00	\$104,626	1.90	\$203,500	3.00	\$203,500	3.00	\$179,150	3.00	\$180,600	3.00	
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**HIGHWAY COLLECTIONS**  
SECTION 4.005

Budget book page 23

The Highway Collections core is comprised of the highway funding the Department is appropriated pursuant to Constitutional Amendment 3 and the amount of the General Revenue needed to fund the motor fuel tax, motor vehicle sales and use tax, and the motor vehicle and driver license fee responsibilities of the Department as set out in statute. Constitutional Amendment 3 limits the amount of highway funding the Department of Revenue may spend to the cost collection up to but not exceeding 3% of the collection of a particular tax or fee collected.

**Legal Base:** 32.028 RSMo, Article IV, Sections 29, 30(a), 30(b), and 30(c)  
**Funding Source:** General Revenue, State Highway Transportation Department Fund  
**FY2018 Withholding:** None

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

Core Reallocation: (\$24,349) GR Transfer to Governor's Office

**GOVERNOR:**

Core Reduction: (\$320,254) GR PS and (9.00) FTE Empty FTE

**HOUSE:**

No Changes

**SENATE:**

Committee Markup Annual	FY19 DEPARTMENT OF REVENUE										Regular House Bills	
	FY 2017 BUDGET		FY 2017 ACTUAL		FY 2018 BUDGET		FY 2019 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.005 HIGHWAY COLLECTIONS - 86110C												
CORE												
PERSONAL SERVICES	14,696,925	442.79	13,760,107	417.10	14,680,735	442.54	14,680,735	442.54	14,360,481	433.54	14,360,481	433.54
GENERAL REVENUE	7,499,468	221.80	6,787,945	187.93	7,483,278	221.55	7,483,278	221.55	7,163,024	212.55	7,163,024	212.55
OTHER FUNDS	7,197,457	220.99	6,972,162	229.17	7,197,457	220.99	7,197,457	220.99	7,197,457	220.99	7,197,457	220.99
EXPENSE & EQUIPMENT	9,864,020	0.00	9,125,049	0.00	9,755,888	0.00	9,731,539	0.00	9,731,539	0.00	9,731,539	0.00
GENERAL REVENUE	3,289,269	0.00	3,041,979	0.00	3,248,483	0.00	3,224,134	0.00	3,224,134	0.00	3,224,134	0.00
OTHER FUNDS	6,574,751	0.00	6,083,070	0.00	6,507,405	0.00	6,507,405	0.00	6,507,405	0.00	6,507,405	0.00
TOTAL	\$24,560,945	442.79	\$22,885,156	417.10	\$24,436,623	442.54	\$24,412,274	442.54	\$24,092,020	433.54	\$24,092,020	433.54

Pay Plan - 0000012												
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	265,527	0.00	310,574	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	0	0.00	125,615	0.00	150,518	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	139,912	0.00	160,056	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$265,527	0.00	\$310,574	0.00

Governor recommends \$650 for employees making \$50,000 or less. House recommends \$700 for employees making \$70,000 or less and 1% increase for employees making over \$70,000.

IMPLEMENT LEGISLATION-REAL ID - 1860002												
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	179,675	6.00	179,675	6.00	179,675	6.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	179,675	6.00	179,675	6.00	179,675	6.00
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	268,729	0.00	268,729	0.00	268,729	0.00

	FY 2017 BUDGET		FY 2017 ACTUAL		FY 2018 BUDGET		FY 2019 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.005												
HIGHWAY COLLECTIONS - 86110C												
IMPLEMENT LEGISLATION-REAL ID - 1860002												
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	268,729	0.00	268,729	0.00	268,729	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	268,729	0.00	268,729	0.00	268,729	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$448,404	6.00	\$448,404	6.00	\$448,404	6.00
House Bill 151 requires the Department of Revenue to amend its procedures for applying for a driver license or identification card in order to comply with the federal Real ID Act. The Department must give applicants the option of either a Real ID compliant driver license or identification card or a license or identification card that is not in compliance with the Real ID Act. The Department is required to inform applicants of the difference between the compliant and non-compliant documents. The costs being requested by the Department are to implement the requirements of House Bill 151 and ties to the TAFP fiscal note; however, the costs by fiscal year have been modified based on a targeted implementation date of March 1, 2019. The six FTE (Revenue Licensing Technicians) is based upon each FTE taking 100 calls per day.												

ENHANCED SECURITY TAB INCREASE - 1860001												
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	49,688	0.00	49,688	0.00	49,688	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	49,688	0.00	49,688	0.00	49,688	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$49,688	0.00	\$49,688	0.00	\$49,688	0.00
Section 301.130.6(1), RSMo, allows the Director of Revenue to prescribe additional information to be recorded on license plate tabs to ensure that tabs positively correlate with license plate configuration. The enhanced security tabs deter tab theft. Enhanced security tabs are issued in the St. Louis, Kansas City, Springfield and Central Office areas. The core funding request is for the price increase effective under the new vendor contract (increased from \$0.1525 per tab to \$0.19 per tab) in September 2016.												

TOTAL - HIGHWAY COLLECTIONS	\$24,560,945	442.79	\$22,885,156	417.10	\$24,436,623	442.54	\$24,910,366	448.54	\$24,855,639	439.54	\$24,900,686	439.54
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**TAXATION DIVISION**

**SECTION 4.010**

Budget book page 62

The Taxation Division is responsible for collecting and processing taxes mandated by Missouri statutes. The division provides services to Missouri by collecting revenue to fund services, issuing refunds, and minimizing the administrative burden of tax compliance. It is also the responsibility of the division to encourage compliance by using focused enforcement actions, and identifying and addressing areas of unintentional noncompliance. The division communicates with its constituencies by informing them of tax laws, regulations, and available services. The division requests continued core funding to effectively and efficiently administer and enforce Missouri laws.

The core includes an appropriation for organization dues to the Multistate Tax Commission of \$218,373. The Multistate Tax Commission keeps the Department informed of tax operations and procedures in other states and the national level. Membership is mandated by Section 32.200, RSMo, and allows Missouri to participate in and receive revenue collections from multi-state audits. Additional divisional costs are included in the Highway Collections budget unit.

**Legal Base:** 32.028 RSMo  
**Funding Source:** General Revenue  
Health Initiatives Fund  
Petroleum Storage Tank  
Conservation Commission  
Petroleum Inspection Fund  
**FY2018 Withholding:** \$1,135,000 as of March 29, 2018

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No Changes

**GOVERNOR:**

Core Reduction: (\$194,880) GR PS, (\$1,927,672) GR EE, and (8.00) FTE  
One time Expenditures: (\$72,460) GR EE Related to DOR Garnishments

**HOUSE:**

No Changes

**SENATE:**



Committee Markup Annual	FY19 DEPARTMENT OF REVENUE										Regular House Bills	
	FY 2017 BUDGET		FY 2017 ACTUAL		FY 2018 BUDGET		FY 2019 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.010 TAXATION DIVISION - 86115C												
CORE												
PERSONAL SERVICES	20,310,167	562.30	19,470,768	594.16	20,566,870	572.05	20,566,870	572.05	20,371,990	564.05	20,371,990	564.05
GENERAL REVENUE	19,616,808	537.88	18,853,187	571.56	19,873,511	547.63	19,873,511	547.63	19,678,631	539.63	19,678,631	539.63
OTHER FUNDS	693,359	24.42	617,581	22.60	693,359	24.42	693,359	24.42	693,359	24.42	693,359	24.42
EXPENSE & EQUIPMENT	4,092,683	0.00	2,098,454	0.00	4,171,503	0.00	4,171,503	0.00	2,171,371	0.00	2,171,371	0.00
GENERAL REVENUE	4,076,354	0.00	2,095,798	0.00	4,155,174	0.00	4,155,174	0.00	2,155,042	0.00	2,155,042	0.00
OTHER FUNDS	16,329	0.00	2,656	0.00	16,329	0.00	16,329	0.00	16,329	0.00	16,329	0.00
PROGRAM-SPECIFIC	250,000	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
GENERAL REVENUE	250,000	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
TOTAL	\$24,652,850	562.30	\$21,569,222	594.16	\$24,738,373	572.05	\$24,738,373	572.05	\$22,543,361	564.05	\$22,543,361	564.05
Pay Plan - 0000012												
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	325,089	0.00	398,906	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	0	0.00	309,213	0.00	381,804	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	15,876	0.00	17,102	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$325,089	0.00	\$398,906	0.00
Governor recommends \$650 for employees making \$50,000 or less. House recommends \$700 for employees making \$70,000 or less and 1% increase for employees making over \$70,000.												
TOTAL - TAXATION DIVISION	\$24,652,850	562.30	\$21,569,222	594.16	\$24,738,373	572.05	\$24,738,373	572.05	\$22,868,450	564.05	\$22,942,267	564.05

**INTERGRATED TAX SYSTEM**

SECTION 4.010

Budget book page 69

DOR awarded a 5 year contract for \$73,068,294 in February 2012 for implementation of an integrated tax collection system. The Department collects approximately \$8 billion in GR and \$1 billion in highway related revenue annually using a mixture of 20-30 year old mainframe and pc software systems.

Release 1 was implemented ahead of schedule in February 2014 and included registration, return and refund processing, taxpayer accounting, and financial and billings for tire and battery fee. While a small tax, this release touched on all aspects of the system and established the framework, including hardware and software for Release 2 and Release 3. The Department deployed Release 2 September 5, 2017. Release 2 originally included the sales and use taxes, corporate income and franchise taxes, and withholding tax, as well as the business electronic services portal. Due to the overall complexity and scope of the release, the Department and the contractor agreed to move corporate income and corporate franchise taxes to Release 3. Release 3 will conclude the project with the implementation of individual income tax, property tax credit, corporate income tax and corporate franchise tax, along with expanding the portal for individuals and corporations. Release 3 is scheduled to be deployed in October 2018.

**Legal Base:** 32.028 RSMo  
**Funding Source:** General Revenue  
**FY2018 Withholding:** \$2,300,000 as of March 29, 2018

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No Changes

**GOVERNOR:**

No Changes

**HOUSE:**

Core Reduction: (\$5,000,000) GR

**SENATE:**

Committee Markup Annual	FY19 DEPARTMENT OF REVENUE										Regular House Bills	
	FY 2017 BUDGET		FY 2017 ACTUAL		FY 2018 BUDGET		FY 2019 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.010												
INTEGRATED TAX SYSTEM - 86116C												
CORE												
EXPENSE & EQUIPMENT	13,000,000	0.00	7,472,483	0.00	13,000,000	0.00	13,000,000	0.00	13,000,000	0.00	8,000,000	0.00
GENERAL REVENUE	13,000,000	0.00	7,472,483	0.00	13,000,000	0.00	13,000,000	0.00	13,000,000	0.00	8,000,000	0.00
TOTAL	\$13,000,000	0.00	\$7,472,483	0.00	\$13,000,000	0.00	\$13,000,000	0.00	\$13,000,000	0.00	\$8,000,000	0.00
TOTAL - INTEGRATED TAX SYSTEM	\$13,000,000	0.00	\$7,472,483	0.00	\$13,000,000	0.00	\$13,000,000	0.00	\$13,000,000	0.00	\$8,000,000	0.00

**MOTOR VEHICLE & DRIVER LICENSE DIVISION**

**SECTION 4.015**

Budget book page 81

This section provides for issuing motor vehicle titles, registering vehicles, suspending & revoking driver licenses, maintaining records of traffic violations, maintaining DWI records, and overseeing the 183 contract agent license offices.

**Legal Base:** 32.028 RSMo  
**Funding Source:** General Revenue  
Motor Vehicle Commission Fund  
Specialty Plate Fund  
Federal Funds  
**FY2018 Withholding:** None

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No Change

**GOVERNOR:**

No Changes

**HOUSE:**

No Changes

**SENATE:**

Committee Markup Annual

FY19 DEPARTMENT OF REVENUE

Regular House Bills

	FY 2017 BUDGET		FY 2017 ACTUAL		FY 2018 BUDGET		FY 2019 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.015												
MOTOR VEH & DRIVER LICENSING - 86120C												
CORE												
PERSONAL SERVICES	590,172	32.05	489,387	14.35	584,659	32.05	584,659	32.05	584,659	32.05	584,659	32.05
GENERAL REVENUE	381,741	22.05	290,842	8.33	376,228	22.05	376,228	22.05	376,228	22.05	376,228	22.05
FEDERAL FUNDS	2,749	0.00	0	0.00	2,749	0.00	2,749	0.00	2,749	0.00	2,749	0.00
OTHER FUNDS	205,682	10.00	198,545	6.02	205,682	10.00	205,682	10.00	205,682	10.00	205,682	10.00
EXPENSE & EQUIPMENT	771,594	0.00	288,302	0.00	796,801	0.00	796,801	0.00	796,801	0.00	796,801	0.00
GENERAL REVENUE	355,025	0.00	233,358	0.00	380,232	0.00	380,232	0.00	380,232	0.00	380,232	0.00
FEDERAL FUNDS	160,776	0.00	0	0.00	160,776	0.00	160,776	0.00	160,776	0.00	160,776	0.00
OTHER FUNDS	255,793	0.00	54,944	0.00	255,793	0.00	255,793	0.00	255,793	0.00	255,793	0.00
TOTAL	\$1,361,766	32.05	\$777,689	14.35	\$1,381,460	32.05	\$1,381,460	32.05	\$1,381,460	32.05	\$1,381,460	32.05

Pay Plan - 0000012												
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	18,819	0.00	22,533	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	0	0.00	12,383	0.00	15,435	0.00
FEDERAL FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	28	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	6,436	0.00	7,070	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$18,819	0.00	\$22,533	0.00

Governor recommends \$650 for employees making \$50,000 or less. House recommends \$700 for employees making \$70,000 or less and 1% increase for employees making over \$70,000.

TOTAL - MOTOR VEH & DRIVER LICENSING	\$1,361,766	32.05	\$777,689	14.35	\$1,381,460	32.05	\$1,381,460	32.05	\$1,400,279	32.05	\$1,403,993	32.05
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**LEGAL SERVICES DIVISION**  
SECTION 4.020

Budget book page 92

This section provides legal counsel and representation to the Director of Revenue and the divisions. It is responsible for investigating complaints alleging criminal violations of Missouri’s motor vehicle, driver, and taxation laws and performing audits of contracted license offices and department operations.	
<b>Legal Base:</b>	32.028 RSMo
<b>Funding Source:</b>	General Revenue
	Motor Vehicle Commission Fund
	Tobacco Control Special Fund
	Federal Funds
<b>FY2018 Withholding:</b>	None

**CORE ADJUSTMENTS:**

**DEPARTMENT:**  
No Changes

**GOVERNOR:**  
Core Reduction: (\$42,700) GR EE From In-State travel, Professional Development, and Supplies

**HOUSE:**  
No Changes

**SENATE:**

	FY 2017 BUDGET		FY 2017 ACTUAL		FY 2018 BUDGET		FY 2019 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.020												
LEGAL SERVICES - 86130C												
CORE												
PERSONAL SERVICES	2,248,672	56.75	1,971,185	45.26	2,248,672	54.75	2,248,672	54.75	2,248,672	54.75	2,248,672	54.75
GENERAL REVENUE	1,531,869	40.75	1,485,739	33.58	1,531,869	40.75	1,531,869	40.75	1,531,869	40.75	1,531,869	40.75
FEDERAL FUNDS	212,654	5.00	113,948	2.98	212,654	3.00	212,654	3.00	212,654	3.00	212,654	3.00
OTHER FUNDS	504,149	11.00	371,498	8.70	504,149	11.00	504,149	11.00	504,149	11.00	504,149	11.00
EXPENSE & EQUIPMENT	398,128	0.00	233,663	0.00	398,128	0.00	398,128	0.00	355,428	0.00	355,428	0.00
GENERAL REVENUE	155,533	0.00	150,492	0.00	155,533	0.00	155,533	0.00	112,833	0.00	112,833	0.00
FEDERAL FUNDS	211,154	0.00	66,364	0.00	211,154	0.00	211,154	0.00	211,154	0.00	211,154	0.00
OTHER FUNDS	31,441	0.00	16,807	0.00	31,441	0.00	31,441	0.00	31,441	0.00	31,441	0.00
TOTAL	\$2,646,800	56.75	\$2,204,848	45.26	\$2,646,800	54.75	\$2,646,800	54.75	\$2,604,100	54.75	\$2,604,100	54.75

Pay Plan - 0000012												
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	25,364	0.00	40,002	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	0	0.00	17,889	0.00	28,715	0.00
FEDERAL FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	1,950	0.00	3,164	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	5,525	0.00	8,123	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$25,364	0.00	\$40,002	0.00

Governor recommends \$650 for employees making \$50,000 or less. House recommends \$700 for employees making \$70,000 or less and 1% increase for employees making over \$70,000.

TOTAL - LEGAL SERVICES	\$2,646,800	56.75	\$2,204,848	45.26	\$2,646,800	54.75	\$2,646,800	54.75	\$2,629,464	54.75	\$2,644,102	54.75
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**ADMINISTRATION DIVISION**

SECTION 4.025

Budget book pages 102

The Admin Division performs support functions to increase the effectiveness of revenue collection and motor vehicle and driver license programs in the Department of Revenue. The division is responsible for providing fiscal services to the Department and other government agencies in the areas of finance, accounting, depositing and cashing of state and non-state revenues and investing and collateralizing non-state revenue collections.

**Legal Base:** 32.028 RSMo  
**Funding Source:** General Revenue  
Child Support Enforcement Fund  
Federal Funds  
**FY2018 Withholding:** \$20,000 as of March 29, 2018

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No Changes

**GOVERNOR:**

No Changes

**HOUSE:**

No Changes

**SENATE:**



	FY 2017 BUDGET		FY 2017 ACTUAL		FY 2018 BUDGET		FY 2019 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.025												
ADMINISTRATION DIVISION - 86135C												
CORE												
PERSONAL SERVICES	1,224,964	38.66	1,205,657	32.96	1,224,964	38.66	1,224,964	38.66	1,224,964	38.66	1,224,964	38.66
GENERAL REVENUE	1,144,666	36.04	1,144,610	31.16	1,144,666	36.04	1,144,666	36.04	1,144,666	36.04	1,144,666	36.04
FEDERAL FUNDS	54,234	1.74	37,636	1.12	54,234	1.74	54,234	1.74	54,234	1.74	54,234	1.74
OTHER FUNDS	26,064	0.88	23,411	0.68	26,064	0.88	26,064	0.88	26,064	0.88	26,064	0.88
EXPENSE & EQUIPMENT	5,771,173	0.00	3,764,581	0.00	5,771,173	0.00	5,771,173	0.00	5,771,173	0.00	5,771,173	0.00
GENERAL REVENUE	211,326	0.00	204,962	0.00	211,326	0.00	211,326	0.00	211,326	0.00	211,326	0.00
FEDERAL FUNDS	3,470,006	0.00	2,253,912	0.00	3,470,006	0.00	3,470,006	0.00	3,470,006	0.00	3,470,006	0.00
OTHER FUNDS	2,089,841	0.00	1,305,707	0.00	2,089,841	0.00	2,089,841	0.00	2,089,841	0.00	2,089,841	0.00
TOTAL	\$6,996,137	38.66	\$4,970,238	32.96	\$6,996,137	38.66	\$6,996,137	38.66	\$6,996,137	38.66	\$6,996,137	38.66

Pay Plan - 0000012												
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	21,245	0.00	27,125	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	0	0.00	19,542	0.00	25,291	0.00
FEDERAL FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	1,131	0.00	1,218	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	572	0.00	616	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$21,245	0.00	\$27,125	0.00

Governor recommends \$650 for employees making \$50,000 or less. House recommends \$700 for employees making \$70,000 or less and 1% increase for employees making over \$70,000.

TOTAL - ADMINISTRATION DIVISION	\$6,996,137	38.66	\$4,970,238	32.96	\$6,996,137	38.66	\$6,996,137	38.66	\$7,017,382	38.66	\$7,023,262	38.66
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**POSTAGE**  
SECTION 4.025

Budget book page 109

This section provides funding for all department mailings. The Department mails tax forms, collection and enforcement notices, drivers, license renewal and other notices, motor vehicle and marine renewal notices and titles and other certified mail.

**Legal Base:** 32.028 RSMo  
**Funding Source:** General Revenue  
Health Initiatives Fund  
Motor Vehicle Commission Fund  
Conservation Commission Fund  
**FY2017 Withholding:** None

**CORE ADJUSTMENTS:**

**DEPARTMENT:**  
No Changes

**GOVERNOR:**  
Core Reduction: (\$250,000) GR EE To Supplies

**HOUSE:**  
No Changes

**SENATE:**

Committee Markup Annual			FY19 DEPARTMENT OF REVENUE										Regular House Bills	
FY 2017 BUDGET			FY 2017 ACTUAL		FY 2018 BUDGET		FY 2019 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED			
DOLLAR	FTE		DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE		
HOUSE BILL SECTION 04.025														
POSTAGE - 86150C														
CORE														
EXPENSE & EQUIPMENT	4,164,124	0.00	3,920,194	0.00	4,043,756	0.00	4,043,756	0.00	3,793,756	0.00	3,793,756	0.00		
GENERAL REVENUE	4,113,379	0.00	3,869,610	0.00	3,993,011	0.00	3,993,011	0.00	3,743,011	0.00	3,743,011	0.00		
OTHER FUNDS	50,745	0.00	50,584	0.00	50,745	0.00	50,745	0.00	50,745	0.00	50,745	0.00		
TOTAL	\$4,164,124	0.00	\$3,920,194	0.00	\$4,043,756	0.00	\$4,043,756	0.00	\$3,793,756	0.00	\$3,793,756	0.00		

**ROLLING STOCK TAX CREDIT**  
SECTION 4.XXX

Budget book page

Tax credit redemptions Rolling Stock.

**Legal Base:** 137.1018, 135.305, and 137.710, RSMo.  
**Funding Source:** General Revenue  
**FY2018 Withholding:** N/A

**CORE ADJUSTMENTS:**

Removed from HB 4 in FY18

Committee Markup Annual	FY19 DEPARTMENT OF REVENUE										Regular House Bills	
	FY 2017 BUDGET		FY 2017 ACTUAL		FY 2018 BUDGET		FY 2019 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.025												
APPROPRIATED TAX CREDITS - 87021C												
CORE												
PROGRAM-SPECIFIC	600,000	0.00	291,000	0.00	0	0.00	0	0.00	0	0.00	0	0.00
GENERAL REVENUE	600,000	0.00	291,000	0.00	0	0.00	0	0.00	0	0.00	0	0.00
TOTAL	\$600,000	0.00	\$291,000	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
TOTAL - APPROPRIATED TAX CREDITS	\$600,000	0.00	\$291,000	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

**PORT AUTHORITY AIM ZONE FUNDING AUTHORITY**

SECTION 4.027

Budget book page

This would provide appropriation authority for funds collected in the Port Authority Advanced Industrial Manufacturing Zone Fund (0583) pursuant to SB861 (2016). SB861 creates the Advanced Industrial Manufacturing Zones Act. Port authorities located in Missouri are authorized to establish an advanced industrial manufacturing ("AIM") zone, which is an area that is being developed or redeveloped for any purpose so long as any infrastructure and building built or improved is in the development area. A zone may include any portion of the area located in the authority's jurisdiction, and its boundaries must be determined by the authority. More than one zone may exist within the authority's jurisdiction.

**Legal Base:**

**Funding Source:**

**FY2018 Withholding:** N/A

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

**GOVERNOR:**

**HOUSE:**

House New Decision Item

**SENATE:**

Committee Markup Annual												Regular House Bills	
FY19 DEPARTMENT OF REVENUE													
FY 2017 BUDGET			FY 2017 ACTUAL		FY 2018 BUDGET		FY 2019 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		
DOLLAR	FTE		DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HOUSE BILL SECTION 04.027													
PORT AIM ZONES - 86160C													
Port Authority AIM Zones - 1860011													
PROGRAM-SPECIFIC		0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	100,000	0.00
OTHER FUNDS		0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	100,000	0.00
TOTAL		\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$100,000	0.00
This would provide appropriation authority for funds collected in the Port Authority AIM Zone Fund (0583) pursuant to SB861 (2016).													

**PROSECUTING ATTORNEYS-COLLECTION AGENCY FEES**

SECTION 4.030

Budget book page 118

This section provides for the payment of contingency fees to private collection agencies or local prosecutors who collect delinquent state tax accounts on behalf of the Department. Prosecuting attorneys will receive payment of 20% of the delinquency collected.

**Legal Base:** 140.850 and 136.150, RSMo.

**Funding Source:** General Revenue

**FY2018 Withholding:** \$200,000 as of March 29, 2018

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No Changes

**GOVERNOR:**

Core Reduction: (\$200,000) GR PD To better reflect actual disbursements

**HOUSE:**

No Changes

**SENATE:**



Committee Markup Annual	FY19 DEPARTMENT OF REVENUE										Regular House Bills	
	FY 2017 BUDGET		FY 2017 ACTUAL		FY 2018 BUDGET		FY 2019 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.030												
PROSEC ATTYS-COLL AGENCY FEES - 87060C												
CORE												
EXPENSE & EQUIPMENT	750,000	0.00	818,128	0.00	750,000	0.00	900,000	0.00	900,000	0.00	900,000	0.00
GENERAL REVENUE	750,000	0.00	818,128	0.00	750,000	0.00	900,000	0.00	900,000	0.00	900,000	0.00
PROGRAM-SPECIFIC	2,550,000	0.00	1,949,446	0.00	2,550,000	0.00	2,400,000	0.00	2,200,000	0.00	2,200,000	0.00
GENERAL REVENUE	2,550,000	0.00	1,949,446	0.00	2,550,000	0.00	2,400,000	0.00	2,200,000	0.00	2,200,000	0.00
TOTAL	\$3,300,000	0.00	\$2,767,574	0.00	\$3,300,000	0.00	\$3,300,000	0.00	\$3,100,000	0.00	\$3,100,000	0.00
TOTAL - PROSEC ATTYS-COLL AGENCY FEE:	\$3,300,000	0.00	\$2,767,574	0.00	\$3,300,000	0.00	\$3,300,000	0.00	\$3,100,000	0.00	\$3,100,000	0.00

**COUNTY FILING FEES**

SECTION 4.035

Budget book page 123

This section provides for payment of county fees to file liens, lien notices and lien releases on property owned by delinquent taxpayers. The Department will, per Section 144.380.4, RSMo, pay the county recorder of deeds \$3 to file a lien and \$1.50 when the Department requests to release the lien.

**Funding Source:** General Revenue

**FY2018 Withholding:** None

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No Changes

**GOVERNOR:**

Core Reduction: (\$40,000) GR PD To better reflect actual disbursements

**HOUSE:**

No Changes

**SENATE:**

Committee Markup Annual		FY19 DEPARTMENT OF REVENUE										Regular House Bills	
		FY 2017 BUDGET		FY 2017 ACTUAL		FY 2018 BUDGET		FY 2019 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
		DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.035													
COUNTY LIEN FILING FEES - 87080C													
CORE													
PROGRAM-SPECIFIC		465,000	0.00	280,880	0.00	315,000	0.00	315,000	0.00	275,000	0.00	275,000	0.00
GENERAL REVENUE		465,000	0.00	280,880	0.00	315,000	0.00	315,000	0.00	275,000	0.00	275,000	0.00
TOTAL		\$465,000	0.00	\$280,880	0.00	\$315,000	0.00	\$315,000	0.00	\$275,000	0.00	\$275,000	0.00
TOTAL - COUNTY LIEN FILING FEES		\$465,000	0.00	\$280,880	0.00	\$315,000	0.00	\$315,000	0.00	\$275,000	0.00	\$275,000	0.00

**DISTRIBUTION TO CITIES - MOTOR FUEL TAX FUND**

SECTION 4.040

Budget book page 128

Article IV. Section 30(a) of the Missouri Constitution stipulates that 10% of the net proceeds of the motor fuel tax shall be apportioned and distributed to counties within the state and 15% of the net proceeds apportioned and distributed to incorporated cities, towns, and villages within the state.

**Funding Source:** Motor Fuel Tax Fund

**FY2018 Withholding:** None

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

Requested an “E”

**GOVERNOR:**

Requested an “E”

**HOUSE:**

Removed “E”

**SENATE:**

	FY 2017 BUDGET		FY 2017 ACTUAL		FY 2018 BUDGET		FY 2019 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.040												
MOTOR FUEL TAX DISTRIBUTION - 87030C												
CORE												
PROGRAM-SPECIFIC	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00
OTHER FUNDS	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000 E	0.00	188,000,000 E	0.00	188,000,000	0.00
TOTAL	\$188,000,000	0.00	\$188,000,000	0.00	\$188,000,000	0.00	\$188,000,000	0.00	\$188,000,000	0.00	\$188,000,000	0.00

MOTOR FUEL DISTRIBUTION INC - 1860003

PROGRAM-SPECIFIC	0	0.00	0	0.00	0	0.00	7,000,000	0.00	7,000,000	0.00	7,000,000	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	7,000,000 E	0.00	7,000,000 E	0.00	7,000,000	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$7,000,000	0.00	\$7,000,000	0.00	\$7,000,000	0.00

Article IV, Section 30(a) of the Missouri Constitution stipulates that 10 percent of the net proceeds of the motor fuel tax shall be apportioned and distributed to counties within the state and 15 percent of the net proceeds apportioned and distributed to incorporated cities, towns and villages within the state. The Department requests funding to more accurately reflect anticipated expenditures.

TOTAL - MOTOR FUEL TAX DISTRIBUTION	\$188,000,000	0.00	\$188,000,000	0.00	\$188,000,000	0.00	\$195,000,000	0.00	\$195,000,000	0.00	\$195,000,000	0.00
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**EMBLEM USE FEE DISTRIBUTION**  
SECTION 4.045

Budget book page 138

Individuals requesting a specialty license plate make a contribution of an emblem use authorization fee to the organization sponsoring the specialty plate. This section allows the Department to remit the contribution fees defined by statute.

**Funding Source:** GR  
**FY2018 Withholding:** None

**CORE ADJUSTMENTS:**

**DEPARTMENT:**  
No Changes

**GOVERNOR:**  
No Changes

**HOUSE:**  
No Changes

**SENATE:**

Committee Markup Annual	FY19 DEPARTMENT OF REVENUE										Regular House Bills	
	FY 2017 BUDGET		FY 2017 ACTUAL		FY 2018 BUDGET		FY 2019 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.045												
EMBLEM USE FEE DISTRIBUTION - 87032C												
CORE												
PROGRAM-SPECIFIC	1,000	0.00	600	0.00	1,000	0.00	1,000	0.00	1,000	0.00	1,000	0.00
GENERAL REVENUE	1,000	0.00	600	0.00	1,000	0.00	1,000	0.00	1,000	0.00	1,000	0.00
TOTAL	\$1,000	0.00	\$600	0.00	\$1,000	0.00	\$1,000	0.00	\$1,000	0.00	\$1,000	0.00
TOTAL - EMBLEM USE FEE DISTRIBUTION	\$1,000	0.00	\$600	0.00	\$1,000	0.00	\$1,000	0.00	\$1,000	0.00	\$1,000	0.00

**GENERAL REVENUE REFUNDS**

SECTION 4.050

Budget book page 143

This section allows the Department of Revenue to pay outstanding refund claims for taxes and fees collected and deposited into the General Revenue Fund as required by Section 136.035, RSMo. The Department processes refund claims for individual and corporate income, property tax credit, withholding, sales and use taxes and other General Revenue Refunds.

**Funding Source:** General Revenue

**FY2018 Withholding:** None

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No Changes

**GOVERNOR:**

Core Reduction: (\$100,000,000) GR PD  
Requested an "E"

**HOUSE:**

Core Restoration: \$100,000,000 GR PD  
Removed "E"

**SENATE:**



	FY 2017 BUDGET		FY 2017 ACTUAL		FY 2018 BUDGET		FY 2019 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.050												
GENERAL REVENUE REFUNDS (REG) - 87011C												
CORE												
PROGRAM-SPECIFIC	1,384,100,000	0.00	1,415,661,390	0.00	1,599,100,000	0.00	1,599,100,000	0.00	1,499,100,000	0.00	1,599,100,000	0.00
GENERAL REVENUE	1,384,100,000	0.00	1,415,661,390	0.00	1,599,100,000	0.00	1,599,100,000 E	0.00	1,499,100,000 E	0.00	1,599,100,000	0.00
TOTAL	\$1,384,100,000	0.00	\$1,415,661,390	0.00	\$1,599,100,000	0.00	\$1,599,100,000	0.00	\$1,499,100,000	0.00	\$1,599,100,000	0.00

CRE number - 1860006

PROGRAM-SPECIFIC	0	0.00	0	0.00	0	0.00	0	0.00	62,700,000	0.00	62,700,000	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	0	0.00	62,700,000 E	0.00	62,700,000	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$62,700,000	0.00	\$62,700,000	0.00

To increase the GR Refund amount based on the new consensus revenue estimate.

TOTAL - GENERAL REVENUE REFUNDS (REC	\$1,384,100,000	0.00	\$1,415,661,390	0.00	\$1,599,100,000	0.00	\$1,599,100,000	0.00	\$1,561,800,000	0.00	\$1,661,800,000	0.00
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**FEDERAL AND OTHER REFUNDS**

SECTION 4.055

Budget book page 153

This section allows the Department to pay outstanding refund claims for taxes and fees it deposits into other funds as required by Section 136.035, RSMo. The Department also uses this appropriation to process refund claims for other state agencies that do not have refund appropriation authority.

**Funding Sources:** Federal and Other Funds

**FY2018 Withholding:** None

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No Changes

**GOVERNOR:**

Requested an “E”

**HOUSE:**

Removed “E”

**SENATE:**

Committee Markup Annual			FY19 DEPARTMENT OF REVENUE										Regular House Bills	
FY 2017 BUDGET			FY 2017 ACTUAL		FY 2018 BUDGET		FY 2019 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED			
DOLLAR	FTE		DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE		
HOUSE BILL SECTION 04.055														
FEDERAL & OTHER FUNDS REFUNDS - 87012C														
CORE														
PROGRAM-SPECIFIC	50,000	0.00	2,473	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00		
OTHER FUNDS	50,000	0.00	2,473	0.00	50,000	0.00	50,000 E	0.00	50,000 E	0.00	50,000	0.00		
TOTAL	\$50,000	0.00	\$2,473	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00		

## **HIGHWAY FUND REFUNDS**

### **SECTION 4.060**

Budget book page 158

This section provides refunds for overpayment or erroneous payment of fees and taxes credited to the Highway Fund. State Statute 136.035 RSMo requires the department to refund any overpayment of the tax imposed in Sections 144.020 and 144.440. This tax is computed on the portion of the purchase price that is in excess of the vehicle traded in or exchanged.

**Funding Source:** State Highway and Transportation Department Fund

**FY2018 Withholding:** None

### **CORE ADJUSTMENTS:**

#### **DEPARTMENT:**

No Changes

#### **GOVERNOR:**

Requested an “E”

#### **HOUSE:**

Removed “E”

#### **SENATE:**

## Committee Markup Annual

**FY19 DEPARTMENT OF REVENUE**

## Regular House Bills

	FY 2017 BUDGET		FY 2017 ACTUAL		FY 2018 BUDGET		FY 2019 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.060												
HIGHWAY FUND REFUNDS - 87020C												
CORE												
PROGRAM-SPECIFIC	2,290,564	0.00	474,347	0.00	2,290,564	0.00	2,290,564	0.00	2,290,564	0.00	2,290,564	0.00
OTHER FUNDS	2,290,564	0.00	474,347	0.00	2,290,564	0.00	2,290,564 E	0.00	2,290,564 E	0.00	2,290,564	0.00
TOTAL	\$2,290,564	0.00	\$474,347	0.00	\$2,290,564	0.00	\$2,290,564	0.00	\$2,290,564	0.00	\$2,290,564	0.00
TOTAL - HIGHWAY FUND REFUNDS	\$2,290,564	0.00	\$474,347	0.00	\$2,290,564	0.00	\$2,290,564	0.00	\$2,290,564	0.00	\$2,290,564	0.00

**REFUNDS FROM AVIATION TRUST FUND**

SECTION 4.065

Budget book page 163

This section provides capacity to refund commercial agricultural aircraft operators all taxes paid for aviation fuel used in a commercial agricultural aircraft per Section 155.080, RSMo.

**Funding Source:** Aviation Trust Fund

**FY2018 Withholding:** None

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No Changes

**GOVERNOR:**

Requested an “E”

**HOUSE:**

Removed “E”

**SENATE:**

Committee Markup Annual			FY19 DEPARTMENT OF REVENUE								Regular House Bills	
FY 2017 BUDGET			FY 2017 ACTUAL		FY 2018 BUDGET		FY 2019 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
DOLLAR	FTE		DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.065												
AVIATION TRUST FUND REFUNDS - 87045C												
CORE												
PROGRAM-SPECIFIC	50,000	0.00	2,239	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00
OTHER FUNDS	50,000	0.00	2,239	0.00	50,000	0.00	50,000 E	0.00	50,000 E	0.00	50,000	0.00
TOTAL	\$50,000	0.00	\$2,239	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00
TOTAL - AVIATION TRUST FUND REFUNDS												
\$50,000	0.00		\$2,239	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00

**REFUNDS FROM MOTOR FUEL TAX FUND**

SECTION 4.070

Budget book page 168

This section provides for refunds of motor vehicle fuel taxes collected on fuel for use in non-highway operated vehicles as provided by Chapter 142, RSMo.

**Funding Source:** State Highway and Transportation Department Fund

**FY2018 Withholding:** None

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No Changes

**GOVERNOR:**

Requested an “E”

**HOUSE:**

Removed “E”

**SENATE:**



	FY 2017 BUDGET		FY 2017 ACTUAL		FY 2018 BUDGET		FY 2019 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.070												
REFUNDS OF MOTOR FUEL TAX - 87050C												
CORE												
PROGRAM-SPECIFIC	10,914,000	0.00	14,702,076	0.00	10,914,000	0.00	10,914,000	0.00	10,914,000	0.00	10,914,000	0.00
OTHER FUNDS	10,914,000	0.00	14,702,076	0.00	10,914,000	0.00	10,914,000 E	0.00	10,914,000 E	0.00	10,914,000	0.00
TOTAL	\$10,914,000	0.00	\$14,702,076	0.00	\$10,914,000	0.00	\$10,914,000	0.00	\$10,914,000	0.00	\$10,914,000	0.00

MOTOR FUEL REFUNDS INCREASE - 1860004

PROGRAM-SPECIFIC	0	0.00	0	0.00	0	0.00	5,900,000	0.00	5,900,000	0.00	5,900,000	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	5,900,000 E	0.00	5,900,000 E	0.00	5,900,000	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$5,900,000	0.00	\$5,900,000	0.00	\$5,900,000	0.00

Chapter 142, RSMo, requires the Department of Revenue to refund motor fuel tax collected on the sale of fuel used for purposes other than propelling a motor vehicle on Missouri streets and highways. SB231, effective August 2015, allows distributors that sell exempt fuel to marinas file a refund claim for the fuel tax. The Department saw the largest effect in Fiscal Year 2017. The Department requests increased funding to more accurately reflect fiscal year expenditures.

TOTAL - REFUNDS OF MOTOR FUEL TAX	\$10,914,000	0.00	\$14,702,076	0.00	\$10,914,000	0.00	\$16,814,000	0.00	\$16,814,000	0.00	\$16,814,000	0.00
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**REFUNDS FROM WORKERS COMPENSATION**

SECTION 4.075

Budget book page 178

This section provides capacity for the Division of Taxation and Collection to issue refunds from the Workers' Compensation Fund for overpayments of estimated quarterly returns filed by insurance companies.

**Funding Source:** Workers Compensation Fund

**FY2018 Withholding:** None

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No Changes

**GOVERNOR:**

Requested an "E"

**HOUSE:**

Removed "E"

**SENATE:**

## Committee Markup Annual

## FY19 DEPARTMENT OF REVENUE

## Regular House Bills

	FY 2017 BUDGET		FY 2017 ACTUAL		FY 2018 BUDGET		FY 2019 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.075												
REFUNDS FROM WORKERS' COMP - 87085C												
CORE												
PROGRAM-SPECIFIC	2,000,000	0.00	267,358	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
OTHER FUNDS	2,000,000	0.00	267,358	0.00	2,000,000	0.00	2,000,000 E	0.00	2,000,000 E	0.00	2,000,000	0.00
TOTAL	\$2,000,000	0.00	\$267,358	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00
TOTAL - REFUNDS FROM WORKERS' COMP	\$2,000,000	0.00	\$267,358	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00

**CIGARETTE TAX REFUNDS**

SECTION 4.080

Budget book page 183

This section provides for the refund of any overpayment or erroneous payment of tax collected on tobacco products, as required by Chapter 149, RSMo.

**Funding Sources:** Health Initiatives Fund  
State School Moneys Fund  
Fair Share Fund

**FY2018 Withholding:** None

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No Changes

**GOVERNOR:**

Requested an “E”

**HOUSE:**

Removed “E”

**SENATE:**

Committee Markup Annual		FY19 DEPARTMENT OF REVENUE										Regular House Bills	
		FY 2017 BUDGET		FY 2017 ACTUAL		FY 2018 BUDGET		FY 2019 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
		DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.080													
CIGARETTE TAX REFUNDS - 87088C													
CORE													
PROGRAM-SPECIFIC		161,000	0.00	38,558	0.00	161,000	0.00	161,000	0.00	161,000	0.00	161,000	0.00
OTHER FUNDS		161,000	0.00	38,558	0.00	161,000	0.00	161,000 E	0.00	161,000 E	0.00	161,000	0.00
TOTAL		\$161,000	0.00	\$38,558	0.00	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00
TOTAL - CIGARETTE TAX REFUNDS		\$161,000	0.00	\$38,558	0.00	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00

**COUNTY STOCK INSURANCE DISTRIBUTION**

SECTION 4.085

Budget book page 188

This is essentially a county tax collected by the State and distributed to the appropriate counties from General Revenue through this appropriation. This tax is 2% per annum levied on direct premiums received during the previous year based on business done in this state by stock insurance companies organized under provisions of Sections 379.010 to 379.190, RSMo. Distribution is made according to Section 148.330, RSMo.

**Funding Source:** General Revenue

**FY2018 Withholding:** None

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No Changes

**GOVERNOR:**

Requested an “E”

**HOUSE:**

Removed “E”

**SENATE:**

	FY 2017 BUDGET		FY 2017 ACTUAL		FY 2018 BUDGET		FY 2019 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.085												
COUNTY STOCK INS TAX DISTRIBTN - 87018C												
CORE												
PROGRAM-SPECIFIC	660,700	0.00	115,390	0.00	115,700	0.00	115,700	0.00	115,700	0.00	115,700	0.00
GENERAL REVENUE	660,700	0.00	115,390	0.00	115,700	0.00	115,700E	0.00	115,700E	0.00	115,700	0.00
TOTAL	\$660,700	0.00	\$115,390	0.00	\$115,700	0.00	\$115,700	0.00	\$115,700	0.00	\$115,700	0.00

COUNTY STOCK DIST INCREASE - 1860005												
PROGRAM-SPECIFIC	0	0.00	0	0.00	0	0.00	20,000	0.00	20,000	0.00	20,000	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	20,000E	0.00	20,000E	0.00	20,000	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00

The Department of Revenue must distribute moneys collected in the county stock insurance fund to the General Revenue Fund, county treasurers, and applicable school districts by September first each year pursuant to Section 148.330.4, RSMo. This appropriation was reduced from \$660,700 to \$115,700 during the Fiscal Year 2018 budget process. The Department requests additional funding to more accurately reflect anticipated expenditures.

TOTAL - COUNTY STOCK INS TAX DISTRIBTN	\$660,700	0.00	\$115,390	0.00	\$115,700	0.00	\$135,700	0.00	\$135,700	0.00	\$135,700	0.00
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**DEBT OFFSET ESCROW TAX CREDITS**

SECTION 4.090

Budget book page 198

This section allows the Department to apply an authorized tax credit towards a tax delinquency pursuant to Section 135.815, RSMo. Prior to authorization of any tax credit application, an administering agency must verify with the Department of Revenue that the tax credit applicant does not owe any delinquent income, sales, or use taxes, or interest or penalties on such taxes.

**Funding Source:** General Revenue

**FY2018 Withholding:** None

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No Changes

**GOVERNOR:**

No Changes

**HOUSE:**

No Changes

**SENATE:**



Committee Markup Annual	FY19 DEPARTMENT OF REVENUE										Regular House Bills	
	FY 2017 BUDGET		FY 2017 ACTUAL		FY 2018 BUDGET		FY 2019 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.090												
OFFSET DEBTS WITH TAX CREDITS - 87092C												
CORE												
PROGRAM-SPECIFIC	260,000	0.00	146,178	0.00	260,000	0.00	260,000	0.00	260,000	0.00	260,000	0.00
GENERAL REVENUE	260,000	0.00	146,178	0.00	260,000	0.00	260,000	0.00	260,000	0.00	260,000	0.00
TOTAL	\$260,000	0.00	\$146,178	0.00	\$260,000	0.00	\$260,000	0.00	\$260,000	0.00	\$260,000	0.00
TOTAL - OFFSET DEBTS WITH TAX CREDITS	\$260,000	0.00	\$146,178	0.00	\$260,000	0.00	\$260,000	0.00	\$260,000	0.00	\$260,000	0.00

**TRANSFER FROM GR TO DEBT OFFSET ESCROW**

SECTION 4.095

Budget book page 203

This section provides for the Department to offset any debt in excess of \$25 submitted by any state agency. This transfer will place pending Missouri income tax refunds in escrow on behalf of the agency seeking satisfaction of the debt.

**Funding Source:** General Revenue

**FY2018 Withholding:** None

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No Changes

**GOVERNOR:**

Requested an “E”

**HOUSE:**

Removed “E”

**SENATE:**

Committee Markup Annual			FY19 DEPARTMENT OF REVENUE								Regular House Bills	
FY 2017 BUDGET			FY 2017 ACTUAL		FY 2018 BUDGET		FY 2019 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
DOLLAR	FTE		DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.095												
DEBT OFFSET TRANSFER - 87091C												
CORE												
FUND TRANSFERS	13,797,384	0.00	12,784,590	0.00	13,797,384	0.00	13,797,384	0.00	13,797,384	0.00	13,797,384	0.00
GENERAL REVENUE	13,797,384	0.00	12,784,590	0.00	13,797,384	0.00	13,797,384 E	0.00	13,797,384 E	0.00	13,797,384	0.00
TOTAL	\$13,797,384	0.00	\$12,784,590	0.00	\$13,797,384	0.00	\$13,797,384	0.00	\$13,797,384	0.00	\$13,797,384	0.00
TOTAL - DEBT OFFSET TRANSFER												
\$13,797,384	0.00		\$12,784,590	0.00	\$13,797,384	0.00	\$13,797,384	0.00	\$13,797,384	0.00	\$13,797,384	0.00

**TRANSFER FROM GR TO CIRCUIT COURT ESCROW**

SECTION 4.100

Budget book page 208

This section provides for the transfer of funds to the Circuit Court Escrow Funds that were offset from tax refunds to satisfy debts owed to the courts across the state.

**Legal Base:** 143.782 and 143.788, RSMo.

**Funding Source:** General Revenue

**FY2018 Withholding:** None

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No Changes

**GOVERNOR:**

Requested an “E”

**HOUSE:**

Removed “E”

**SENATE:**

Committee Markup Annual			FY19 DEPARTMENT OF REVENUE								Regular House Bills	
FY 2017 BUDGET			FY 2017 ACTUAL		FY 2018 BUDGET		FY 2019 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
DOLLAR	FTE		DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.100												
CIRCUIT COURTS ESCROW TRF - 87101C												
CORE												
FUND TRANSFERS	2,518,749	0.00	2,210,258	0.00	2,518,749	0.00	2,518,749	0.00	2,518,749	0.00	2,518,749	0.00
GENERAL REVENUE	2,518,749	0.00	2,210,258	0.00	2,518,749	0.00	2,518,749E	0.00	2,518,749E	0.00	2,518,749	0.00
TOTAL	\$2,518,749	0.00	\$2,210,258	0.00	\$2,518,749	0.00	\$2,518,749	0.00	\$2,518,749	0.00	\$2,518,749	0.00
TOTAL - CIRCUIT COURTS ESCROW TRF	\$2,518,749	0.00	\$2,210,258	0.00	\$2,518,749	0.00	\$2,518,749	0.00	\$2,518,749	0.00	\$2,518,749	0.00

**TRANSFER OF DEBT OFFSET ESCROW**  
SECTION 4.105

Budget book page 213

This section provides for the payment of refunds set off against debts as required by Section 143.782-143.788 RSMo.

**Funding Source:** Debt Offset Escrow  
**FY2018 Withholding:** None

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No Changes

**GOVERNOR:**

Requested an "E"

**HOUSE:**

Removed "E"

**SENATE:**

Committee Markup Annual	FY19 DEPARTMENT OF REVENUE										Regular House Bills	
	FY 2017 BUDGET		FY 2017 ACTUAL		FY 2018 BUDGET		FY 2019 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.105												
DEBT OFFSET - 87098C												
CORE												
PROGRAM-SPECIFIC	1,164,119	0.00	1,041,898	0.00	1,164,119	0.00	1,164,119	0.00	1,164,119	0.00	1,164,119	0.00
OTHER FUNDS	1,164,119	0.00	1,041,898	0.00	1,164,119	0.00	1,164,119E	0.00	1,164,119E	0.00	1,164,119	0.00
TOTAL	\$1,164,119	0.00	\$1,041,898	0.00	\$1,164,119	0.00	\$1,164,119	0.00	\$1,164,119	0.00	\$1,164,119	0.00
TOTAL - DEBT OFFSET	\$1,164,119	0.00	\$1,041,898	0.00	\$1,164,119	0.00	\$1,164,119	0.00	\$1,164,119	0.00	\$1,164,119	0.00

**TRANSFER FROM THE SCHOOL DISTRICT TRUST FUND TO GENERAL REVENUE**

SECTION 4.110

Budget book page 218

This section provides for a transfer of \$2.5 million from the School District Trust Fund to the credit of General Revenue. Section 144.701, RSMo, states in part that the Proposition C tax collection fee credited to the state will not exceed the lesser of \$2,500,000 or 1% of the amount collected.

**Funding Source:** School District Trust Fund

**FY2018 Withholding:** None

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No Changes

**GOVERNOR:**

No Changes

**HOUSE:**

No Changes

**SENATE:**



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## Regular House Bills

[illegible]

**TRANSFER TO GENERAL REVENUE FROM PARKS SALES TAX FUND**

**SECTION 4.115**

Budget book page 223

This section transfers sixty-six hundredths percent (.66%) of the funds received to General Revenue. This transfer is authorized by Article IV, Section 47(a), Missouri Constitution to defray costs of administering the tax.

**Funding Source:** Park Sales Tax

**FY2018 Withholding:** None

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No Changes

**GOVERNOR:**

Requested an "E"

**HOUSE:**

Removed "E"

**SENATE:**

Committee Markup Annual	FY19 DEPARTMENT OF REVENUE										Regular House Bills	
	FY 2017 BUDGET		FY 2017 ACTUAL		FY 2018 BUDGET		FY 2019 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.115												
PARK SALES TAX TRANSFER TO GR - 87094C												
CORE												
FUND TRANSFERS	304,732	0.00	304,732	0.00	325,000	0.00	325,000	0.00	325,000	0.00	325,000	0.00
OTHER FUNDS	304,732	0.00	304,732	0.00	325,000	0.00	325,000 E	0.00	325,000 E	0.00	325,000	0.00
TOTAL	\$304,732	0.00	\$304,732	0.00	\$325,000	0.00	\$325,000	0.00	\$325,000	0.00	\$325,000	0.00
TOTAL - PARK SALES TAX TRANSFER TO GR	\$304,732	0.00	\$304,732	0.00	\$325,000	0.00	\$325,000	0.00	\$325,000	0.00	\$325,000	0.00

**TRANSFER TO GENERAL REVENUE FROM SOIL & WATER SALES TAX FUND**  
**SECTION 4.120**

Budget book page 228

This section transfers sixty-six hundredths percent (.66%) of the funds received to General Revenue. This transfer is authorized by Article IV, Section 47(a), Missouri Constitution to defray costs of administering the tax.

**Funding Source:** Soil & Water Sales Tax Fund  
**FY2018 Withholding:** None

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No Changes

**GOVERNOR:**

Requested an “E”

**HOUSE:**

Removed “E”

**SENATE:**

Committee Markup Annual			FY19 DEPARTMENT OF REVENUE										Regular House Bills	
FY 2017 BUDGET			FY 2017 ACTUAL		FY 2018 BUDGET		FY 2019 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED			
DOLLAR	FTE		DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE		
HOUSE BILL SECTION 04.120														
SOIL & WATER SALS TX TRF TO GR - 87096C														
CORE														
FUND TRANSFERS	304,732	0.00	304,732	0.00	325,000	0.00	325,000	0.00	325,000	0.00	325,000	0.00		
OTHER FUNDS	304,732	0.00	304,732	0.00	325,000	0.00	325,000E	0.00	325,000E	0.00	325,000	0.00		
TOTAL	\$304,732	0.00	\$304,732	0.00	\$325,000	0.00	\$325,000	0.00	\$325,000	0.00	\$325,000	0.00		

**INCOME CHECK OFF TRANSFER FROM GR TO VARIOUS FUNDS**  
**SECTION 4.125**

Budget book page 233

This section allows for the transfer of General Revenue as designated by taxpayers for deposit into various check-off funds pursuant to Sections 143.1000 through 143.1025 RSMo.

**Funding Source:** General Revenue  
**FY2018 Withholding:** None

**CORE ADJUSTMENTS:**

**DEPARTMENT:**  
No Changes

**GOVERNOR:**  
Requested an “E”

**HOUSE:**  
Removed “E”

**SENATE:**

## Committee Markup Annual

## FY19 DEPARTMENT OF REVENUE

## Regular House Bills

	FY 2017 BUDGET		FY 2017 ACTUAL		FY 2018 BUDGET		FY 2019 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.125												
INCOME TAX CHECK OFF TRANSFER - 87100C												
CORE												
FUND TRANSFERS	471,000	0.00	310,313	0.00	471,000	0.00	471,000	0.00	471,000	0.00	471,000	0.00
GENERAL REVENUE	471,000	0.00	310,313	0.00	471,000	0.00	471,000E	0.00	471,000E	0.00	471,000	0.00
TOTAL	471,000	0.00	310,313	0.00	471,000	0.00	471,000	0.00	471,000	0.00	471,000	0.00

TOTAL - INCOME TAX CHECK OFF TRANSFER	\$471,000	0.00	\$310,313	0.00	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00
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**TRANSFER OUT OF FUNDS FOR ERRONEOUS PAYMENTS (Reversal of Income Check Off Transfer)**

**SECTION 4.130**

Budget book page 238

This section allows for the transfer to General Revenue from the funds caused by and erroneous deposit. This allows the Department to reverse any erroneous deposits into these funds, if needed.

**Funding sources:** Various Other Funds

**FY2018 Withholding:** None

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No Changes

**GOVERNOR:**

Requested an "E"

**HOUSE:**

Removed "E"

**SENATE:**



Committee Markup Annual			FY19 DEPARTMENT OF REVENUE										Regular House Bills	
FY 2017 BUDGET			FY 2017 ACTUAL		FY 2018 BUDGET		FY 2019 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED			
DOLLAR	FTE		DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE		
HOUSE BILL SECTION 04.130														
CHECK OFF ERRONEOUSLY DEP TRF - 87105C														
CORE														
FUND TRANSFERS	13,669	0.00	662	0.00	13,669	0.00	13,669	0.00	13,669	0.00	13,669	0.00		
OTHER FUNDS	13,669	0.00	662	0.00	13,669	0.00	13,669E	0.00	13,669E	0.00	13,669	0.00		
TOTAL	\$13,669	0.00	\$662	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00		

**INCOME CHECK OFF TRUST FUND DISTRIBUTION**

SECTION 4.135

Budget book page 243

This section allows for the distributions of from the various funds to the various charitable organizations.

**Legal Base:** 143.005 and 143.1013, RSMo.

**Funding Source:** Various Other Funds

**FY2018 Withholding:** None

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No Changes

**GOVERNOR:**

Requested an "E"

**HOUSE:**

Removed "E"

**SENATE:**

Committee Markup Annual	FY19 DEPARTMENT OF REVENUE										Regular House Bills	
	FY 2017 BUDGET		FY 2017 ACTUAL		FY 2018 BUDGET		FY 2019 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.135												
INCOME TAX CHECK OFF DISTRIBU - 87106C												
CORE												
PROGRAM-SPECIFIC	50,000	0.00	26,158	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00
OTHER FUNDS	50,000	0.00	26,158	0.00	50,000	0.00	50,000 E	0.00	50,000 E	0.00	50,000	0.00
TOTAL	\$50,000	0.00	\$26,158	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00
TOTAL - INCOME TAX CHECK OFF DISTRIBU	\$50,000	0.00	\$26,158	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00

**TRANSFER FROM DEPARTMENT OF REVENUE INFORMATION FUND TO STATE ROAD FUND**

SECTION 4.140

Budget book page 248

This section allows for a transfer from Department of Revenue Information fund to the State Road Fund as determined by the Department at the end of each fiscal year.

**Legal Base:** 610.026.1 RSMo.  
**Funding Source:** Department of Revenue Information Fund  
**FY2018 Withholding:** None

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No Changes

**GOVERNOR:**

No Changes

**HOUSE:**

No Changes

**SENATE:**

Committee Markup Annual	FY19 DEPARTMENT OF REVENUE										Regular House Bills	
	FY 2017 BUDGET		FY 2017 ACTUAL		FY 2018 BUDGET		FY 2019 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.140												
DOR INFO FUND TRANSFER - 87110C												
CORE												
FUND TRANSFERS	1,250,000	0.00	1,021,951	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00
OTHER FUNDS	1,250,000	0.00	1,021,951	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00
TOTAL	\$1,250,000	0.00	\$1,021,951	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00
TOTAL - DOR INFO FUND TRANSFER	\$1,250,000	0.00	\$1,021,951	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00

**TRANSFER FROM MOTOR FUEL TAX FUND TO STATE HIGHWAYS AND TRANSPORTATION FUND**  
**SECTION 4.145**

Budget book page 253

This section allows for the transfer from Highways and Transportation Department Fund to the State Road Fund. Amendment 3 collections overrun. This is generally determined in the supplemental.

**Legal Base:** 142.345, RSMo.  
**Funding Source:** Motor Fuel Tax Fund  
**FY2018 Withholding:** None

**CORE ADJUSTMENTS:**

**DEPARTMENT:**  
No Changes

**GOVERNOR:**  
No Changes

**HOUSE:**  
No Changes

**SENATE:**

Committee Markup Annual			FY19 DEPARTMENT OF REVENUE										Regular House Bills			
			FY 2017 BUDGET		FY 2017 ACTUAL		FY 2018 BUDGET		FY 2019 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED			
			DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE		
HOUSE BILL SECTION 04.145																
MOTOR FUEL TAX TRANSFER - 87120C																
CORE																
FUND TRANSFERS			560,178,001	0.00	543,422,226	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00
OTHER FUNDS			560,178,001	0.00	543,422,226	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00
TOTAL			\$560,178,001	0.00	\$543,422,226	0.00	\$560,178,001	0.00	\$560,178,001	0.00	\$560,178,001	0.00	\$560,178,001	0.00	\$560,178,001	0.00

Committee Markup Annual	FY19 DEPARTMENT OF REVENUE										Regular House Bills	
	FY 2017 BUDGET		FY 2017 ACTUAL		FY 2018 BUDGET		FY 2019 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.145												
HIGHWAY FUND TRANSFER - 87116C												
CORE												
FUND TRANSFERS	137,256	0.00	137,256	0.00	0	0.00	0	0.00	0	0.00	0	0.00
GENERAL REVENUE	137,256	0.00	137,256	0.00	0	0.00	0	0.00	0	0.00	0	0.00
TOTAL	\$137,256	0.00	\$137,256	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
TOTAL - HIGHWAY FUND TRANSFER	\$137,256	0.00	\$137,256	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00





**DEPARTMENT OF REVENUE SPECIALTY PLATE TRANSFER**

**SECTION 4.150**

Budget book page 258

This section allows for the transfer of the specialty plate fee to the State Highways Transportation Fund

Legal Base: 301.3150(2) RSMo.  
**Funding Source:** DOR Specialty Plate Fund  
**FY2018 Withholding:** None

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No Changes

**GOVERNOR:**

No Changes

**HOUSE:**

No Changes

**SENATE:**

Committee Markup Annual			FY19 DEPARTMENT OF REVENUE										Regular House Bills	
FY 2017 BUDGET			FY 2017 ACTUAL		FY 2018 BUDGET		FY 2019 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED			
DOLLAR	FTE		DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE		
HOUSE BILL SECTION 04.150														
SPECIALTY PLATE TRNSFER TO HWY - 87122C														
CORE														
FUND TRANSFERS	20,000	0.00	5,179	0.00	20,000	0.00	20,000	0.00	20,000	0.00	20,000	0.00		
OTHER FUNDS	20,000	0.00	5,179	0.00	20,000	0.00	20,000	0.00	20,000	0.00	20,000	0.00		
TOTAL	\$20,000	0.00	\$5,179	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00		

**STATE TAX COMMISSION**  
**SECTION 4.155**

Budget book page 270

This section provides general supervision of all assessing officers in the state, determination of assessments on appeal from local assessing authorities, determination of assessment ratios between counties, and establishment of taxable valuations for public service and utility companies. It also provides for supervision and assistance to county officials in the equalization of real estate assessments as ordered by the courts.

**Legal Base:** 138.190 to 138.480 RSMo  
**Funding Source:** General Revenue  
**FY2018 Withholding:** None

**CORE ADJUSTMENTS:**

**DEPARTMENT:**  
No Changes

**GOVERNOR:**  
No Changes

**HOUSE:**  
No Changes

**SENATE:**

Committee Markup Annual			FY19 DEPARTMENT OF REVENUE										Regular House Bills	
FY 2017 BUDGET			FY 2017 ACTUAL		FY 2018 BUDGET		FY 2019 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED			
DOLLAR	FTE		DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE		
HOUSE BILL SECTION 04.155														
STATE TAX COMMISSION - 86911C														
CORE														
PERSONAL SERVICES	2,038,297	40.00	1,860,512	36.36	2,037,438	38.00	2,037,438	38.00	2,037,438	38.00	2,037,438	38.00		
GENERAL REVENUE	2,038,297	40.00	1,860,512	36.36	2,037,438	38.00	2,037,438	38.00	2,037,438	38.00	2,037,438	38.00		
EXPENSE & EQUIPMENT	170,775	0.00	163,686	0.00	170,775	0.00	170,775	0.00	170,775	0.00	170,775	0.00		
GENERAL REVENUE	170,775	0.00	163,686	0.00	170,775	0.00	170,775	0.00	170,775	0.00	170,775	0.00		
TOTAL	\$2,209,072	40.00	\$2,024,198	36.36	\$2,208,213	38.00	\$2,208,213	38.00	\$2,208,213	38.00	\$2,208,213	38.00		
Pay Plan - 0000012														
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	18,200	0.00	27,824	0.00		
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	0	0.00	18,200	0.00	27,824	0.00		
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$18,200	0.00	\$27,824	0.00		
Governor recommends \$650 for employees making \$50,000 or less. House recommends \$700 for employees making \$70,000 or less and 1% increase for employees making over \$70,000.														

**ASSESSMENT MAINTENANCE**

SECTION 4.160

Budget book page 286

Section 137.750, RSMo states that the State of Missouri may provide local assessment jurisdictions with up to 60 percent of all costs associated with implementing a biennial reassessment plan. The current assessment maintenance appropriation reimburses at 50 percent of all costs associated with implementing a biennial reassessment plan. This core request will provide reimbursements to counties at just under \$3.50 per parcel based upon 2014 parcel count. The actual cost per parcel required to implement the statewide assessment program stands at \$17.98. The core request provides funding to pay 14 percent of the actual cost required to assess property in the state with the balance of 86 percent being borne by local governments.

Property tax revenues in 2015 were approximately \$7 billion, of which roughly \$5 billion provides funding to local public schools.

Currently, at minimum allowable amount.

**Legal Base:** 137.750 RSMo.  
**Funding Source:** General Revenue  
**FY2018 Withholding:** None

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

No Changes

**GOVERNOR:**

No Changes

**HOUSE:**

No Changes

**SENATE:**

Committee Markup Annual			FY19 DEPARTMENT OF REVENUE										Regular House Bills	
			FY 2017 BUDGET		FY 2017 ACTUAL		FY 2018 BUDGET		FY 2019 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
			DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.160														
ASSESSMENT MAINTENANCE - 87016C														
CORE														
PROGRAM-SPECIFIC			11,531,622	0.00	10,615,709	0.00	9,956,004	0.00	9,956,004	0.00	9,956,004	0.00	9,956,004	0.00
GENERAL REVENUE			11,531,622	0.00	10,615,709	0.00	9,956,004	0.00	9,956,004	0.00	9,956,004	0.00	9,956,004	0.00
TOTAL			\$11,531,622	0.00	\$10,615,709	0.00	\$9,956,004	0.00	\$9,956,004	0.00	\$9,956,004	0.00	\$9,956,004	0.00
TOTAL - ASSESSMENT MAINTENANCE			\$11,531,622	0.00	\$10,615,709	0.00	\$9,956,004	0.00	\$9,956,004	0.00	\$9,956,004	0.00	\$9,956,004	0.00

**DOR LEGAL EXPENSE FUND TRANSFER**  
**SECTION 4.163**

Budget book page

This section allows for transfers from Sections 4.163 to the State Legal Expense Fund for payment of claims, premiums, and expenses related to legal expenses of the Department.

**Legal Base:** Section 105.711-105.726, RSMo  
**Funding Source:** General Revenue  
**FY2018 Withholding:** N/A

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

**GOVERNOR:**

Removed from bill

**HOUSE:**

Reverted to FY18 language and funding

**SENATE:**



Committee Markup Annual				FY19 DEPARTMENT OF REVENUE								Regular House Bills	
FY 2017 BUDGET		FY 2017 ACTUAL		FY 2018 BUDGET		FY 2019 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED			
DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE		
HOUSE BILL SECTION 04.163													
DOR LEGAL EXPENSE FUND TRF - 87123C													
CORE													
FUND TRANSFERS	0	0.00	0	0.00	1	0.00	0	0.00	0	0.00	1	0.00	
GENERAL REVENUE	0	0.00	0	0.00	1	0.00	0	0.00	0	0.00	1	0.00	
TOTAL	\$0	0.00	\$0	0.00	\$1	0.00	\$0	0.00	\$0	0.00	\$1	0.00	
TOTAL - DOR LEGAL EXPENSE FUND TRF													
	\$0	0.00	\$0	0.00	\$1	0.00	\$0	0.00	\$0	0.00	\$1	0.00	

**MISSOURI LOTTERY COMMISSION-OPERATING**

SECTION 4.165

Budget book page 295

This section provides administrative expenses associated with operation of the State Lottery. The Missouri Lottery is a self-funding state agency whose mission is to provide revenue for state public education.

**Legal Base:** Missouri Constitution Article III, Sec. 39 (b)

**Funding Source:** Lottery Enterprise Fund

**FY2018 Withholding:** None

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

Transfer In: \$120,775 OTH EE From OA-FMDC for fuel and utilities at Lottery Headquarters  
Requested an "E" on EE line

**GOVERNOR:**

Requested an "E" on EE line

**HOUSE:**

Core Reduction: (\$550,000) OTH EE To the Lottery Pull Tabs program  
Removed "E"

**SENATE:**

	FY 2017 BUDGET		FY 2017 ACTUAL		FY 2018 BUDGET		FY 2019 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.165												
LOTTERY COMMISSION - OPERATIN - 87212C												
CORE												
PERSONAL SERVICES	7,075,249	153.50	6,811,524	152.96	7,075,249	153.50	7,075,249	153.50	7,075,249	153.50	7,075,249	153.50
OTHER FUNDS	7,075,249	153.50	6,811,524	152.96	7,075,249	153.50	7,075,249	153.50	7,075,249	153.50	7,075,249	153.50
EXPENSE & EQUIPMENT	51,712,792	0.00	50,013,542	0.00	53,836,197	0.00	53,953,722	0.00	53,953,722	0.00	53,403,722	0.00
OTHER FUNDS	51,712,792	0.00	50,013,542	0.00	53,836,197	0.00	53,953,722 E	0.00	53,953,722 E	0.00	53,403,722	0.00
PROGRAM-SPECIFIC	6,200	0.00	10,379	0.00	6,200	0.00	9,450	0.00	9,450	0.00	9,450	0.00
OTHER FUNDS	6,200	0.00	10,379	0.00	6,200	0.00	9,450	0.00	9,450	0.00	9,450	0.00
TOTAL	\$58,794,241	153.50	\$56,835,445	152.96	\$60,917,646	153.50	\$61,038,421	153.50	\$61,038,421	153.50	\$60,488,421	153.50

Pay Plan - 0000012													
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	81,575	0.00	109,291	0.00	
OTHER FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	81,575	0.00	109,291	0.00	
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$81,575	0.00	\$109,291	0.00	

Governor recommends \$650 for employees making \$50,000 or less. House recommends \$700 for employees making \$70,000 or less and 1% increase for employees making over \$70,000.

Vendor Payments - 1860008													
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	0	0.00	5,200,000	0.00	4,500,000	0.00	

Committee Markup Annual		FY19 DEPARTMENT OF REVENUE										Regular House Bills	
		FY 2017 BUDGET		FY 2017 ACTUAL		FY 2018 BUDGET		FY 2019 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
		DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.165													
LOTTERY COMMISSION - OPERATIN - 87212C													
Vendor Payments - 1860008													
EXPENSE & EQUIPMENT		0	0.00	0	0.00	0	0.00	0	0.00	5,200,000	0.00	4,500,000	0.00
OTHER FUNDS		0	0.00	0	0.00	0	0.00	0	0.00	5,200,000 E	0.00	4,500,000	0.00
TOTAL		\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$5,200,000	0.00	\$4,500,000	0.00
To increase the vendor and pull-tab payments. House removed the 700k additional authority for pull-tabs for the HCS. This will now only be used for scratchers and draw games vendor payments.													
TOTAL - LOTTERY COMMISSION - OPERATIN		\$58,794,241	153.50	\$56,835,445	152.96	\$60,917,646	153.50	\$61,038,421	153.50	\$66,319,996	153.50	\$65,097,712	153.50



**MISSOURI LOTTERY COMMISSION - PRIZE PAYMENTS**

**SECTION 4.170**

Budget book page 314

This section provides for the payment of prizes to lottery participants. Pursuant to Constitutional Amendment III (b) (4) enacted September 1988, prize payments must represent at least 45% of ticket sales.

**Legal Base:** Missouri Constitution Article III, Sec. 39 (b)

**Funding Source:** State Lottery Fund

**FY2018 Withholding:** None

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

Requested an “E”

**GOVERNOR:**

Requested an “E”

**HOUSE:**

Removed “E”

**SENATE:**

Committee Markup Annual		FY19 DEPARTMENT OF REVENUE										Regular House Bills	
		FY 2017 BUDGET		FY 2017 ACTUAL		FY 2018 BUDGET		FY 2019 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
		DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.170													
LOTTERY COMMISSION - PRIZES - 87213C													
CORE													
EXPENSE & EQUIPMENT		153,000,000	0.00	147,360,493	0.00	174,075,218	0.00	174,075,218	0.00	174,075,218	0.00	174,075,218	0.00
OTHER FUNDS		153,000,000	0.00	147,360,493	0.00	174,075,218	0.00	174,075,218 E	0.00	174,075,218 E	0.00	174,075,218	0.00
TOTAL		\$153,000,000	0.00	\$147,360,493	0.00	\$174,075,218	0.00	\$174,075,218	0.00	\$174,075,218	0.00	\$174,075,218	0.00
TOTAL - LOTTERY COMMISSION - PRIZES		\$153,000,000	0.00	\$147,360,493	0.00	\$174,075,218	0.00	\$174,075,218	0.00	\$174,075,218	0.00	\$174,075,218	0.00

**MISSOURI LOTTERY COMMISSION – STATE LOTTERY FUND TRANSFER TO LOTTERY ENTERPRISE FUND**

SECTION 4.175

Budget book page 319

This is a new transfer beginning in FY 2017. This core represents the transfer to the Lottery Enterprise Fund (Fund 0657) from the newly created State Lottery Fund (Fund 0682) to fund Lottery operations.

An "E" is requested so that the Lottery can continue to pay sales-related vendor costs if sales exceed expectations.

**Legal Base:** Missouri Constitution Article III, Sec. 39 (b)

**Funding Source:** State Lottery Fund

**FY2018 Withholding:** None

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

Requested an "E"

**GOVERNOR:**

Requested an "E"

**HOUSE:**

Core Reduction: (\$550,000) OTH To the Lottery Pull Tabs program

Removed "E"

**SENATE:**



	FY 2017 BUDGET		FY 2017 ACTUAL		FY 2018 BUDGET		FY 2019 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.175												
LOTTERY FUND TRANSFER - 87215C												
CORE												
FUND TRANSFERS	56,794,241	0.00	42,500,000	0.00	65,981,168	0.00	65,981,168	0.00	65,981,168	0.00	65,431,168	0.00
OTHER FUNDS	56,794,241	0.00	42,500,000	0.00	65,981,168	0.00	65,981,168 E	0.00	65,981,168 E	0.00	65,431,168	0.00
TOTAL	\$56,794,241	0.00	\$42,500,000	0.00	\$65,981,168	0.00	\$65,981,168	0.00	\$65,981,168	0.00	\$65,431,168	0.00

Transfer to Lottery Enterprise - 1860007

FUND TRANSFERS	0	0.00	0	0.00	0	0.00	0	0.00	5,550,000	0.00	4,991,822	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	5,550,000 E	0.00	4,991,822	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$5,550,000	0.00	\$4,991,822	0.00

To increase the transfer from the State Lottery Fund to the Lottery Enterprise Fund for pay plan, all fringe increases, and vendor and pull-tab payment increases. HCS is recommending no pull-tab increase per Lottery, so we have reduced this transfer the like amount. HCS also increase the transfer by 141,822 for additonal pay plan and fringes.

TOTAL - LOTTERY FUND TRANSFER	\$56,794,241	0.00	\$42,500,000	0.00	\$65,981,168	0.00	\$65,981,168	0.00	\$71,531,168	0.00	\$70,422,990	0.00
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Committee Markup Annual	FY19 DEPARTMENT OF REVENUE												Regular House Bills
	FY 2017 BUDGET		FY 2017 ACTUAL		FY 2018 BUDGET		FY 2019 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED		
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HOUSE BILL SECTION 04.175													
LOTTERY ENTERPRISE TRANSFER - 87216C													
CORE													
FUND TRANSFERS	0	0.00	0	0.00	1,000,000	0.00	0	0.00	0	0.00	0	0.00	
OTHER FUNDS	0	0.00	0	0.00	1,000,000	0.00	0	0.00	0	0.00	0	0.00	
TOTAL	\$0	0.00	\$0	0.00	\$1,000,000	0.00	\$0	0.00	\$0	0.00	\$0	0.00	
TOTAL - LOTTERY ENTERPRISE TRANSFER	\$0	0.00	\$0	0.00	\$1,000,000	0.00	\$0	0.00	\$0	0.00	\$0	0.00	



**MISSOURI LOTTERY COMMISSION - TRANSFER TO LOTTERY PROCEEDS FUND**

**SECTION 4.185**

Budget book page 364

This section provides for the transfer of funds from the Lottery Enterprise Fund to Lottery Proceeds Fund. Pursuant to the Constitutional Amendment III (b) (3) enacted September, 1988, this amount is effectively the residual of ticket sales less payment of prizes and operating expenses.

**Legal Base:** Missouri Constitution Article III, Sec. 39 (b)

**Funding Source:** State Lottery Fund to Lottery Proceeds Fund

**FY2018 Withholding:** None

**CORE ADJUSTMENTS:**

**DEPARTMENT:**

Core Reduction: (\$21,400,000) OTH Funds reduced to reflect expected transfer amount  
Requested an "E"

**GOVERNOR:**

Core Restoration: \$21,400,000 OTH Funds Restored  
Requested an "E"

**HOUSE:**

Removed "E"

**SENATE:**

	FY 2017 BUDGET		FY 2017 ACTUAL		FY 2018 BUDGET		FY 2019 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.180												
LOTTERY COMMISSION-TRANSFER - 87218C												
CORE												
FUND TRANSFERS	311,000,000	0.00	297,874,416	0.00	311,000,000	0.00	289,600,000	0.00	311,000,000	0.00	311,000,000	0.00
OTHER FUNDS	311,000,000	0.00	297,874,416	0.00	311,000,000	0.00	289,600,000 E	0.00	311,000,000 E	0.00	311,000,000	0.00
TOTAL	\$311,000,000	0.00	\$297,874,416	0.00	\$311,000,000	0.00	\$289,600,000	0.00	\$311,000,000	0.00	\$311,000,000	0.00

Lottery Transfer to Education - 1860012												
FUND TRANSFERS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	12,000,000	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	12,000,000	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$12,000,000	0.00
This will allow additional authority for the transfer to education based off of historical data of the actual transfers and predicted sales.												

TOTAL - LOTTERY COMMISSION-TRANSFER	\$311,000,000	0.00	\$297,874,416	0.00	\$311,000,000	0.00	\$289,600,000	0.00	\$311,000,000	0.00	\$323,000,000	0.00
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